

**EXHIBIT A****Detailed Time Entries****STATE NOTICE AND STATE AUDIT ASSISTANCE**

<b>Name</b>	<b>Rank</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fee</b>
Huynh Tho vo, Le	Staff	23 Apr 2025	State Notice and State Audit Assistance	Obtain copy of prior Philadelphia, Pennsylvania correspondence in response to notice.	0.3	\$225.00	\$67.50
Huynh Tho vo, Le	Staff	28 Apr 2025	State Notice and State Audit Assistance	Call New Jersey Department of Revenue to resolve notice regarding refund adjustments.	1.4	\$225.00	\$315.00
O'Connor, Lily	Senior	30 Apr 2025	State Notice and State Audit Assistance	Email communication with K. Scholes at Franchise Group on action items for tax notices received for jurisdictions Paducah, Nebraska, Delaware, Federal, Louisiana, New Jersey, and Missouri.	0.9	\$300.00	\$270.00
				<b>Total</b>	<b>2.6</b>		<b>\$652.50</b>

**IRS AUDIT ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	17 Apr 2025	IRS Audit Assistance	Login to Taxpayer Digital Communication and read Internal Revenue Service rebuttal letter.	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	25 Apr 2025	IRS Audit Assistance	Prepare change of address request letter for Franchise Group New Holdco, LLC and submit to L. Garrow at Internal Revenue Service.	0.5	\$750.00	\$375.00
				<b>Total</b>	<b>1.1</b>		<b>\$825.00</b>

**DEBT RESTRUCTURING TAX ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Hsiao, Elicia	Senior Manager	01 Apr 2025	Debt Restructuring Tax Assistance	Continued to draft the memorandum discussing Conn's worthless stock deduction.	1.0	\$950.00	\$950.00
Korbutt, Brian	Partner	02 Apr 2025	Debt Restructuring Tax Assistance	Review memorandum documenting treatment of Conn's worthlessness.	1.5	\$1,250.00	\$1,875.00
Hsiao, Elicia	Senior Manager	04 Apr 2025	Debt Restructuring Tax Assistance	Continued to draft the memorandum discussing Conn's worthless stock deduction.	0.4	\$950.00	\$380.00
Korbutt, Brian	Partner	07 Apr 2025	Debt Restructuring Tax Assistance	Review disclosure schedules and purchase price allocation on the Vitamin Shoppe sale including correspondence with N. Wartner at Kirkland and Ellis.	1.4	\$1,250.00	\$1,750.00
Hsiao, Elicia	Senior Manager	07 Apr 2025	Debt Restructuring Tax Assistance	Updated the memorandum discussing Conn's worthless stock deduction.	0.5	\$950.00	\$475.00
Tucker, Howard	Partner	08 Apr 2025	Debt Restructuring Tax Assistance	Review of Conn's worthless stock memorandum and draft markup of comments.	1.5	\$525.00	\$787.50
Korbutt, Brian	Partner	08 Apr 2025	Debt Restructuring Tax Assistance	Review the Vitamin Shoppe disclosure schedules and purchase price allocation.	0.4	\$1,250.00	\$500.00
Tucker, Howard	Partner	09 Apr 2025	Debt Restructuring Tax Assistance	Review of revised Conn's worthless stock memorandum, including review of historic Conn's transaction agreements.	1.4	\$525.00	\$735.00
Korbutt, Brian	Partner	09 Apr 2025	Debt Restructuring Tax Assistance	Review of Conn's worthless stock memorandum.	0.5	\$1,250.00	\$625.00
Tucker, Howard	Partner	10 Apr 2025	Debt Restructuring Tax Assistance	Review Conn's historic transaction agreements regarding convertible preferred stock and review updates of Conn's worthless stock loss memorandum.	1.3	\$525.00	\$682.50
Korbutt, Brian	Partner	10 Apr 2025	Debt Restructuring Tax Assistance	Review Conn's contribution agreement and ensure documented in Conn's stock loss memorandum.	1.2	\$1,250.00	\$1,500.00
Bakke, Don	Partner	10 Apr 2025	Debt Restructuring Tax Assistance	Review Conn's worthless stock analysis and memorandum and provide comments.	2.0	\$1,250.00	\$2,500.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Tucker, Howard	Partner	11 Apr 2025	Debt Restructuring Tax Assistance	Read Conn's convertible preferred stock agreements including Investment Agreement.	1.2	\$525.00	\$630.00
Korbutt, Brian	Partner	11 Apr 2025	Debt Restructuring Tax Assistance	Review Investment Agreement regarding Conn's convertible preferred stock.	0.8	\$1,250.00	\$1,000.00
Hsiao, Elicia	Senior Manager	11 Apr 2025	Debt Restructuring Tax Assistance	Updated the memorandum discussing Conn's worthless stock deduction.	0.1	\$950.00	\$95.00
Hsiao, Elicia	Senior Manager	14 Apr 2025	Debt Restructuring Tax Assistance	Continued to update the memorandum discussing Conn's worthless stock deduction.	0.3	\$950.00	\$285.00
Korbutt, Brian	Partner	14 Apr 2025	Debt Restructuring Tax Assistance	Finalize memorandum on Conn's worthless stock loss tax treatment.	1.2	\$1,250.00	\$1,500.00
Bakke, Don	Partner	14 Apr 2025	Debt Restructuring Tax Assistance	Review updated Conn's worthless stock loss memorandum.	0.5	\$1,250.00	\$625.00
Hsiao, Elicia	Senior Manager	15 Apr 2025	Debt Restructuring Tax Assistance	Continued to update the memorandum discussing Conn's worthless stock deduction.	0.2	\$950.00	\$190.00
Korbutt, Brian	Partner	15 Apr 2025	Debt Restructuring Tax Assistance	Continued to finalize memorandum on Conn's worthless stock loss tax treatment.	0.6	\$1,250.00	\$750.00
Korbutt, Brian	Partner	16 Apr 2025	Debt Restructuring Tax Assistance	Review representations and valuation items.	1.8	\$1,250.00	\$2,250.00
Bakke, Don	Partner	16 Apr 2025	Debt Restructuring Tax Assistance	Continued to review updated Conn's worthless stock loss memorandum.	0.5	\$1,250.00	\$625.00
Tucker, Howard	Partner	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H. Tucker)	0.5	\$525.00	\$262.50
Korbutt, Brian	Partner	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H. Tucker)	0.5	\$1,250.00	\$625.00
Hsiao, Elicia	Senior Manager	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H. Tucker)	0.5	\$950.00	\$475.00
Winfree, Kelly	Senior Manager	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbutt, K. Winfree, D. Bakke, E. Hsaio, H. Tucker)	0.5	\$950.00	\$475.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Bakke, Don	Partner	22 Apr 2025	Debt Restructuring Tax Assistance	Internal call to discuss Conn's federal tax treatment (B. Korbitt, K. Winfree, D. Bakke, E. Hsiao, H. Tucker)	0.5	\$1,250.00	\$625.00
Tucker, Howard	Partner	23 Apr 2025	Debt Restructuring Tax Assistance	Consideration of timing of Conn's worthless stock loss including review of recent relevant Conn's court docket filings.	1.1	\$525.00	\$577.50
Korbitt, Brian	Partner	23 Apr 2025	Debt Restructuring Tax Assistance	Reviewed summary of tax treatment of investment in Conn's.	0.6	\$1,250.00	\$750.00
Tucker, Howard	Partner	24 Apr 2025	Debt Restructuring Tax Assistance	Call with G. Weiss, K. Sieverding, Z. Weston, M. Boyle, and D. Carrasco at Deloitte to discuss Conn's memorandum. (EY attendee: B. Korbitt, H. Tucker, K. Winfree, D. Wagler)	0.5	\$525.00	\$262.50
Tucker, Howard	Partner	24 Apr 2025	Debt Restructuring Tax Assistance	Continued analysis of Conn's worthless stock treatment, including timing of loss.	0.8	\$525.00	\$420.00
Korbitt, Brian	Partner	24 Apr 2025	Debt Restructuring Tax Assistance	Internal discussion regarding Conn's memorandum in preparation of call with auditor. (Attendees: E. Hsiao, B. Korbitt)	0.4	\$1,250.00	\$500.00
Korbitt, Brian	Partner	24 Apr 2025	Debt Restructuring Tax Assistance	Call with G. Weiss, K. Sieverding, Z. Weston, M. Boyle, and D. Carrasco at Deloitte to discuss Conn's memorandum. (EY attendee: B. Korbitt, H. Tucker, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Wagler, Derrick	Partner	24 Apr 2025	Debt Restructuring Tax Assistance	Call with G. Weiss, K. Sieverding, Z. Weston, M. Boyle, and D. Carrasco at Deloitte to discuss Conn's memorandum. (EY attendee: B. Korbitt, H. Tucker, K. Winfree, D. Wagler)	0.5	\$1,250.00	\$625.00
Winfree, Kelly	Senior Manager	24 Apr 2025	Debt Restructuring Tax Assistance	Call with G. Weiss, K. Sieverding, Z. Weston, M. Boyle, and D. Carrasco at Deloitte to discuss Conn's memorandum. (EY attendee: B. Korbitt, H. Tucker, K. Winfree, D. Wagler)	0.5	\$950.00	\$475.00
Hsiao, Elicia	Senior Manager	24 Apr 2025	Debt Restructuring Tax Assistance	Internal discussion regarding Conn's memorandum in preparation of call with auditor. (Attendees: E. Hsiao, B. Korbitt)	0.4	\$950.00	\$380.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Korbutt, Brian	Partner	27 Apr 2025	Debt Restructuring Tax Assistance	Prepare responses to Deloitte questions on Conn's Worthless stock loss position.	1.3	\$1,250.00	\$1,625.00
Korbutt, Brian	Partner	28 Apr 2025	Debt Restructuring Tax Assistance	Continue to prepare responses to Deloitte questions on Conn's Worthless stock loss position.	0.4	\$1,250.00	\$500.00
Tucker, Howard	Partner	28 Apr 2025	Debt Restructuring Tax Assistance	Review Conn's worthless stock loss position and address comments from Franchise Group's auditor.	0.8	\$525.00	\$420.00
				<b>Total</b>	<b>30.6</b>		<b>\$30,332.50</b>

**VALUATION ASSISTANCE - IMPAIRMENT**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Lowe, Chade	Senior Manager	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$600.00	\$120.00
Anwer, Sarah	Senior	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$400.00	\$80.00
Anwer, Sarah	Senior	10 Apr 2025	Impairment	Prepared updated exhibits after tax adjustments for Pet Supplies Plus and Vitamin Shoppe.	1.0	\$400.00	\$400.00
Lewis, Jason	Staff	10 Apr 2025	Impairment	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$250.00	\$50.00
Lowe, Chade	Senior Manager	11 Apr 2025	Impairment	Email J. Arsenault at Franchise Group with updated valuation report including discussion of changes.	0.1	\$600.00	\$60.00
Lowe, Chade	Senior Manager	21 Apr 2025	Impairment	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, C. Lowe Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
Lewis, Jason	Staff	23 Apr 2025	Impairment	Reviewed email from K. Scholes at Franchise Group regarding Vitamin Shoppe projections and confirmed source of projections were from Management and difference was franchise revenue.	0.2	\$250.00	\$50.00
Lewis, Jason	Staff	23 Apr 2025	Impairment	Meeting to discuss Vitamin Shoppe projections used in model and reason for spike in growth in 2027. Additionally, we confirmed projections were provided by Management. (Attendees: C. Lowe, J. Lewis)	0.3	\$250.00	\$75.00
Lowe, Chade	Senior Manager	23 Apr 2025	Impairment	Meeting to discuss Vitamin Shoppe projections used in model and reason for spike in growth in 2027. Additionally, we confirmed projections were provided by Management. (Attendees: C. Lowe, J. Lewis)	0.3	\$600.00	\$180.00
				<b>Total</b>	<b>3.0</b>		<b>\$1,315.00</b>

**ACCOUNTING ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	01 Apr 2025	Accounting Assistance	Internal meeting to discuss interim and final order in the Franchise Group, Inc. bankruptcy docket. EY Attendees: S. Deravin, D. Galarza	0.3	\$600.00	\$180.00
Galarza, Damien	Senior	01 Apr 2025	Accounting Assistance	Internal meeting to discuss interim and final order in the Franchise Group, Inc. bankruptcy docket. EY Attendees: S. Deravin, D. Galarza	0.3	\$400.00	\$120.00
Deravin, Susan	Senior Manager	01 Apr 2025	Accounting Assistance	Internal meeting to continue to discuss interim and final order in the Franchise Group, Inc. bankruptcy docket. EY Attendees: S. Deravin, D. Galarza, J. Ward	1.3	\$600.00	\$780.00
Ward, James	Manager	01 Apr 2025	Accounting Assistance	Internal meeting to continue to discuss interim and final order in the Franchise Group, Inc. bankruptcy docket. EY Attendees: S. Deravin, D. Galarza, J. Ward	1.3	\$500.00	\$650.00
Galarza, Damien	Senior	01 Apr 2025	Accounting Assistance	Internal meeting to continue to discuss interim and final order in the Franchise Group, Inc. bankruptcy docket. EY Attendees: S. Deravin, D. Galarza, J. Ward	1.3	\$400.00	\$520.00
Orhnstein, Mike	Executive Director	01 Apr 2025	Accounting Assistance	Internal meeting to discuss ad hoc question on consolidated/standalone reporting. EY Attendees: M. Orhnstein, W. Hargett, G. Robison	0.2	\$700.00	\$140.00
Robison, Greg	Manager	01 Apr 2025	Accounting Assistance	Internal meeting to discuss ad hoc question on consolidated/standalone reporting. EY Attendees: M. Orhnstein, W. Hargett, G. Robison	0.2	\$500.00	\$100.00
Hargett, William	Senior	01 Apr 2025	Accounting Assistance	Internal meeting to discuss ad hoc question on consolidated/standalone reporting. EY Attendees: M. Orhnstein, W. Hargett, G. Robison	0.2	\$400.00	\$80.00
Deravin, Susan	Senior Manager	01 Apr 2025	Accounting Assistance	Review of accounting treatment for interest expense for presentation in debtor in possession annual standalone financial statements	0.6	\$600.00	\$360.00
Galarza, Damien	Senior	01 Apr 2025	Accounting Assistance	Prepare summary of all of the interim and final orders with accounting impacts on the Franchise Group, Inc. bankruptcy docket.	2.9	\$400.00	\$1,160.00
Orhnstein, Mike	Executive Director	01 Apr 2025	Accounting Assistance	Reviewed research and benchmark debt presentation in standalone financial statements	0.3	\$700.00	\$210.00



Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Robison, Greg	Manager	01 Apr 2025	Accounting Assistance	Research and benchmark debt presentation in standalone financial statements	1.7	\$500.00	\$850.00
Hargett, William	Senior	01 Apr 2025	Accounting Assistance	Time spent researching ad hoc accounting question on consolidated/standalone reporting.	0.9	\$400.00	\$360.00
Deravin, Susan	Senior Manager	02 Apr 2025	Accounting Assistance	Internal meeting to discuss ad hoc question on consolidated/standalone reporting. EY Attendees: S. Deravin, G. Leno, W. Hargett, G. Robison, M. Ohrnstein	0.3	\$600.00	\$180.00
Leno, Georges	Executive Director	02 Apr 2025	Accounting Assistance	Internal meeting to discuss ad hoc question on consolidated/standalone reporting. EY Attendees: S. Deravin, G. Leno, W. Hargett, G. Robison, M. Ohrnstein	0.3	\$700.00	\$210.00
Robison, Greg	Manager	02 Apr 2025	Accounting Assistance	Internal meeting to discuss ad hoc question on consolidated/standalone reporting. EY Attendees: S. Deravin, G. Leno, W. Hargett, G. Robison, M. Ohrnstein	0.3	\$500.00	\$150.00
Hargett, William	Senior	02 Apr 2025	Accounting Assistance	Internal meeting to discuss ad hoc question on consolidated/standalone reporting. EY Attendees: S. Deravin, G. Leno, W. Hargett, G. Robison, M. Ohrnstein	0.3	\$400.00	\$120.00
Ohrnstein, Mike	Executive Director	02 Apr 2025	Accounting Assistance	Internal meeting to discuss ad hoc question on consolidated/standalone reporting. EY Attendees: S. Deravin, G. Leno, W. Hargett, G. Robison, M. Ohrnstein	0.3	\$700.00	\$210.00
Leno, Georges	Executive Director	02 Apr 2025	Accounting Assistance	Executive review of the overall accounting conclusion memo for the debtor in possession accounting considerations and conclusions	1.5	\$700.00	\$1,050.00
Deravin, Susan	Senior Manager	02 Apr 2025	Accounting Assistance	Review and provide comments on overall accounting conclusion memo for the debtor in possession accounting considerations and conclusions	2.1	\$600.00	\$1,260.00
Deravin, Susan	Senior Manager	02 Apr 2025	Accounting Assistance	Research into liabilities subject to compromise disclosure requirements and benchmark presentation examples	2.4	\$600.00	\$1,440.00
Deravin, Susan	Senior Manager	02 Apr 2025	Accounting Assistance	Research and draft analysis of accounting treatment for letter of credit and rejected lease while in bankruptcy	1.8	\$600.00	\$1,080.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	02 Apr 2025	Accounting Assistance	Review executive summary technical accounting memorandum.	0.7	\$500.00	\$350.00
Galarza, Damien	Senior	02 Apr 2025	Accounting Assistance	Final edits to executive summary technical accounting memorandum.	1.2	\$400.00	\$480.00
Galarza, Damien	Senior	02 Apr 2025	Accounting Assistance	Continue preparation of interim and final orders with accounting impact summary.	1.7	\$400.00	\$680.00
Galarza, Damien	Senior	02 Apr 2025	Accounting Assistance	Clear review comments of the interim and final orders with accounting impact summary.	2.3	\$400.00	\$920.00
Ohrnstein, Mike	Executive Director	02 Apr 2025	Accounting Assistance	Continue review of research and benchmark debt presentation in standalone financial statements	0.2	\$700.00	\$140.00
Caruso, Thierry	Partner	02 Apr 2025	Accounting Assistance	Review of financial reporting implications related to the application of Accounting Standards Codification, Topic 852, to contract modifications and rejections.	0.4	\$750.00	\$300.00
Leno, Georges	Executive Director	03 Apr 2025	Accounting Assistance	Executive review of the accounting conclusions for interim and final order summary matrix	1.0	\$700.00	\$700.00
Deravin, Susan	Senior Manager	03 Apr 2025	Accounting Assistance	Continue analysis of accounting treatment for letter of credit and rejected lease while in bankruptcy	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	03 Apr 2025	Accounting Assistance	Initial review and provide comments on the accounting conclusions for interim and final order summary matrix	1.0	\$600.00	\$600.00
Ward, James	Manager	03 Apr 2025	Accounting Assistance	Review summary of interim and final orders entered in 2024 with summary of potential accounting impact	0.4	\$500.00	\$200.00
Ward, James	Manager	03 Apr 2025	Accounting Assistance	Review results from technical accounting research on the presentation of the statement of cash flow requirements under the Accounting Standards Codification, Topic 852.	0.8	\$500.00	\$400.00
Galarza, Damien	Senior	03 Apr 2025	Accounting Assistance	Clear further review comments on the executive summary technical accounting memorandum.	0.9	\$400.00	\$360.00
Galarza, Damien	Senior	03 Apr 2025	Accounting Assistance	Initial accounting research and summarize findings on the presentation of the statement of cash flow requirements under Accounting Standards Codification, Topic 852.	1.1	\$400.00	\$440.00
Galarza, Damien	Senior	03 Apr 2025	Accounting Assistance	Initial preparation of the March time keeping application file.	2.5	\$400.00	\$1,000.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Leno, Georges	Executive Director	04 Apr 2025	Accounting Assistance	Provide comments on the accounting conclusions for the interim and final order summary matrix	1.5	\$700.00	\$1,050.00
Deravin, Susan	Senior Manager	04 Apr 2025	Accounting Assistance	Continue review and provide comments on the accounting conclusions for interim and final order summary matrix	2.2	\$600.00	\$1,320.00
Galarza, Damien	Senior	04 Apr 2025	Accounting Assistance	Clear further review comments of the interim and final orders with accounting impact summary.	3.1	\$400.00	\$1,240.00
Galarza, Damien	Senior	04 Apr 2025	Accounting Assistance	Continue initial preparation of the March time keeping application file.	3.2	\$400.00	\$1,280.00
Galarza, Damien	Senior	04 Apr 2025	Accounting Assistance	Reconcile individual team member's time of the March time keeping application file.	1.1	\$400.00	\$440.00
Ward, James	Manager	07 Apr 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.2	\$500.00	\$100.00
Deravin, Susan	Senior Manager	07 Apr 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.2	\$600.00	\$120.00
Leno, Georges	Executive Director	07 Apr 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.2	\$700.00	\$140.00
Leno, Georges	Executive Director	07 Apr 2025	Accounting Assistance	Initial review of auditor comments on multiple accounting memorandum	1.0	\$700.00	\$700.00
Deravin, Susan	Senior Manager	07 Apr 2025	Accounting Assistance	Meeting with management relating to accounting treatment for lease guaranty	0.2	\$600.00	\$120.00
Deravin, Susan	Senior Manager	07 Apr 2025	Accounting Assistance	Preliminary review of auditor comments on accounting memorandum	0.4	\$600.00	\$240.00
Galarza, Damien	Senior	07 Apr 2025	Accounting Assistance	Further edits to March time keeping application file.	2.2	\$400.00	\$880.00
Ward, James	Manager	08 Apr 2025	Accounting Assistance	Internal meeting to discuss auditor comments on goodwill and fixed asset accounting memorandum drafts.	0.9	\$500.00	\$450.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Deravin, Susan	Senior Manager	08 Apr 2025	Accounting Assistance	Internal meeting to discuss auditor comments on goodwill and fixed asset accounting memorandum drafts.	0.9	\$600.00	\$540.00
Ward, James	Manager	08 Apr 2025	Accounting Assistance	Internal meeting to discuss auditor comments on liabilities subject to compromise accounting memorandum draft.	1.2	\$500.00	\$600.00
Deravin, Susan	Senior Manager	08 Apr 2025	Accounting Assistance	Internal meeting to discuss auditor comments on liabilities subject to compromise accounting memorandum draft.	1.2	\$600.00	\$720.00
Leno, Georges	Executive Director	08 Apr 2025	Accounting Assistance	Executive level review of updates to accounting memorandum to address auditor comments	1.5	\$700.00	\$1,050.00
Deravin, Susan	Senior Manager	08 Apr 2025	Accounting Assistance	First level detailed review of responses and updates to accounting memorandum to address auditor comments	1.5	\$600.00	\$900.00
Ward, James	Manager	08 Apr 2025	Accounting Assistance	Revise long lived asset impairment memorandum and liabilities subject to compromise memorandum in response to auditor comments	1.2	\$500.00	\$600.00
Galarza, Damien	Senior	08 Apr 2025	Accounting Assistance	Final edits to March time keeping application file.	3.4	\$400.00	\$1,360.00
Ward, James	Manager	09 Apr 2025	Accounting Assistance	Internal meeting to discuss revisions to accounting memorandums in response to comments received from auditors	1.0	\$500.00	\$500.00
Deravin, Susan	Senior Manager	09 Apr 2025	Accounting Assistance	Internal meeting to discuss revisions to accounting memorandums in response to comments received from auditors	1.0	\$600.00	\$600.00
Leno, Georges	Executive Director	09 Apr 2025	Accounting Assistance	Internal meeting to discuss revisions to accounting memorandums in response to comments received from auditors	1.0	\$700.00	\$700.00
Leno, Georges	Executive Director	09 Apr 2025	Accounting Assistance	Continue review of responses and updates to accounting memorandum to address auditor comments	2.0	\$700.00	\$1,400.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Leno, Georges	Executive Director	09 Apr 2025	Accounting Assistance	Review research accounting considerations and draft response to management relating to liabilities subject to compromise	0.4	\$700.00	\$280.00
Deravin, Susan	Senior Manager	09 Apr 2025	Accounting Assistance	Continue review of responses and updates to accounting memorandum to address auditor comments	2.0	\$600.00	\$1,200.00
Deravin, Susan	Senior Manager	09 Apr 2025	Accounting Assistance	Research accounting considerations and draft response to management relating to liabilities subject to compromise	0.3	\$600.00	\$180.00
Deravin, Susan	Senior Manager	10 Apr 2025	Accounting Assistance	Review and provide comments on the March Fee Application	2.3	\$600.00	\$1,380.00
Ward, James	Manager	10 Apr 2025	Accounting Assistance	Email to J. Arsenault and K. Scholes to deliver revised accounting memorandum drafts covering goodwill and indefinite life intangible asset impairment and long lived asset impairment.	0.2	\$500.00	\$100.00
Deravin, Susan	Senior Manager	11 Apr 2025	Accounting Assistance	Draft response to General Counsel comments on February Fee Application	0.9	\$600.00	\$540.00
Ward, James	Manager	11 Apr 2025	Accounting Assistance	Email to J. Arsenault and K. Scholes to deliver draft of executive summary accounting memorandum and 2024 interim and final orders summary workbook.	0.2	\$500.00	\$100.00
Ward, James	Manager	14 Apr 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$500.00	\$400.00
Deravin, Susan	Senior Manager	14 Apr 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$600.00	\$480.00
Leno, Georges	Executive Director	14 Apr 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault	0.8	\$700.00	\$560.00
Deravin, Susan	Senior Manager	14 Apr 2025	Accounting Assistance	Preliminary review of auditor comments on debt accounting memorandum	0.3	\$600.00	\$180.00
Ward, James	Manager	14 Apr 2025	Accounting Assistance	Revise lease guaranty memorandum and liabilities subject to compromise memorandum in response to auditor feedback	0.7	\$500.00	\$350.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Ward, James	Manager	15 Apr 2025	Accounting Assistance	Status meeting with management and auditors for status of deliverables and key accounting issues. EY Attendees: G. Leno, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault Deloitte Attendees: Z. Weston, M. Sciano, E. Seeton (EY Attendees left early)	0.3	\$500.00	\$150.00
Leno, Georges	Executive Director	15 Apr 2025	Accounting Assistance	Status meeting with management and auditors for status of deliverables and key accounting issues. EY Attendees: G. Leno, J. Ward Franchise Group Attendees: K. Scholes, J. Arsenault Deloitte Attendees: Z. Weston, M. Sciano, E. Seeton (EY Attendees left early)	0.3	\$700.00	\$210.00
Lanns, Gerohn	Partner	15 Apr 2025	Accounting Assistance	Review of auditor comments on multiple accounting memorandum	0.5	\$750.00	\$375.00
Leno, Georges	Executive Director	15 Apr 2025	Accounting Assistance	Analyze responses and updates to certain accounting memorandum to address auditor comments	1.4	\$700.00	\$980.00
Deravin, Susan	Senior Manager	15 Apr 2025	Accounting Assistance	Review of responses and updates to accounting memorandum to address auditor comments	2.4	\$600.00	\$1,440.00
Ward, James	Manager	15 Apr 2025	Accounting Assistance	Revise reorganization items memorandum in response to auditor comments	0.8	\$500.00	\$400.00
Hargett, William	Senior	15 Apr 2025	Accounting Assistance	Time spent addressing auditor comments left on the debtor-in-possession memo.	1.2	\$400.00	\$480.00
Leno, Georges	Executive Director	16 Apr 2025	Accounting Assistance	Executive review relating to responses to auditor comments prior to sharing with FRG management	0.6	\$700.00	\$420.00
Leno, Georges	Executive Director	16 Apr 2025	Accounting Assistance	Executive review of responses and edits to debt accounting memorandum to address auditor comments	1.0	\$700.00	\$700.00
Deravin, Susan	Senior Manager	16 Apr 2025	Accounting Assistance	Draft summary of open questions for executive review relating to auditor comments	0.6	\$600.00	\$360.00
Deravin, Susan	Senior Manager	16 Apr 2025	Accounting Assistance	Review responses and edits to debt accounting memorandum to address auditor comments	0.2	\$600.00	\$120.00
Ward, James	Manager	16 Apr 2025	Accounting Assistance	Summarize list of accounting treatment questions still open to confirm with Management	0.4	\$500.00	\$200.00
Robison, Greg	Manager	16 Apr 2025	Accounting Assistance	Update debtor in possession memo for auditor feedback	0.6	\$500.00	\$300.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Leno, Georges	Executive Director	18 Apr 2025	Accounting Assistance	Executive review of edits to accounting memorandum to include management responses to open questions	1.0	\$700.00	\$700.00
Leno, Georges	Executive Director	18 Apr 2025	Accounting Assistance	Research accounting considerations and draft response to management relating to The Vitamin Shoppe classification as helo for sale	1.0	\$700.00	\$700.00
Deravin, Susan	Senior Manager	18 Apr 2025	Accounting Assistance	Draft edits to accounting memorandum to include management responses to open questions	1.6	\$600.00	\$960.00
Leno, Georges	Executive Director	21 Apr 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, C. Lowe Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$700.00	\$350.00
Deravin, Susan	Senior Manager	21 Apr 2025	Accounting Assistance	Meeting with management to discuss status of deliverables in progress and open issues. EY Attendees: G. Leno, S. Deravin, C. Lowe Franchise Group Attendees: K. Scholes, J. Arsenault	0.5	\$600.00	\$300.00
Leno, Georges	Executive Director	21 Apr 2025	Accounting Assistance	Research on Buddy's acquisition of franchisees	1.0	\$700.00	\$700.00
Leno, Georges	Executive Director	25 Apr 2025	Accounting Assistance	Research on Pet Supplies Plus rejected executory contracts	1.0	\$700.00	\$700.00
Deravin, Susan	Senior Manager	28 Apr 2025	Accounting Assistance	Preliminary review of April Fee Application	0.5	\$600.00	\$300.00
Deravin, Susan	Senior Manager	29 Apr 2025	Accounting Assistance	Review of April Fee Application	1.5	\$600.00	\$900.00
				<b>Total</b>	<b>96.5</b>		<b>\$52,685.00</b>

**2024 TAX PROVISION ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	01 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated deferred reversal scheduling calculation.	7.0	\$750.00	\$5,250.00
Jacobs, Dolly	Partner	01 Apr 2025	2024 Tax Provision Assistance	Review and summarize tax treatment of bankruptcy costs for 2024 tax provision.	1.0	\$900.00	\$900.00
Urbina, Mathew	Executive Director	02 Apr 2025	2024 Tax Provision Assistance	Update tax debt workbook for additional debt fee.	0.5	\$875.00	\$437.50
Vitale, John	Partner	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding deferred reversal scheduling proof. (Attendees: J. Vitale, K. Winfree)	1.5	\$900.00	\$1,350.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Continued to prepare deferred reversal scheduling calculation.	4.5	\$750.00	\$3,375.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding deferred reversal scheduling proof. (Attendees: J. Vitale, K. Winfree)	1.5	\$750.00	\$1,125.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Review all operating company book to tax differences in consolidated 2024 tax provision workbook.	1.4	\$750.00	\$1,050.00
Winfree, Kelly	Senior Manager	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	0.6	\$750.00	\$450.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Finalize Pet Supplies Plus inventory capitalization calculation to reflect final trial balance and book to tax differences.	1.4	\$410.00	\$574.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Update Pet Supplies Plus and Franchise Group New Holdco tax provision workbooks for latest trial balance data.	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to consolidated provision workbook. (Attendees: K. Winfree, L. O'Connor)	0.6	\$410.00	\$246.00
Urbina, Mathew	Executive Director	03 Apr 2025	2024 Tax Provision Assistance	Update tax debt calculation.	1.2	\$875.00	\$1,050.00
Wagler, Derrick	Partner	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision preparation questions. (Attendees: D. Wagler, K. Winfree)	0.5	\$900.00	\$450.00



Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision preparation questions. (Attendees: D. Wagler, K. Winfree)	0.5	\$750.00	\$375.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Review transaction cost detail and determine tax treatment for Pet Supplies Plus.	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated goodwill and intangible basis reconciliation.	1.3	\$750.00	\$975.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated goodwill and intangible impairment summary.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Review consolidated tax receivable proof.	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Prepare tax account rollforward analysis to determine adjustments needed.	1.1	\$750.00	\$825.00
Winfree, Kelly	Senior Manager	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding Section 163(j) interest disallowance calculation and interest reconciliation. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	03 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding Section 163(j) interest disallowance calculation and interest reconciliation. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
O'Connor, Lily	Senior	03 Apr 2025	2024 Tax Provision Assistance	Prepare Sylvan uncertain tax position calculation.	1.7	\$410.00	\$697.00
Wagler, Derrick	Partner	04 Apr 2025	2024 Tax Provision Assistance	Internal walkthrough of tax provision calculations with a focus on technical issues and open items. (Attendees: D. Wagler, K. Winfree)	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Internal walkthrough of tax provision calculations with a focus on technical issues and open items. (Attendees: D. Wagler, K. Winfree)	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Continued to prepare tax account rollforward analysis to determine adjustments needed.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Review effective tax rate reconciliation in conjunction with the consolidated tax entry to identify outages.	1.6	\$750.00	\$1,200.00
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Review state net operating loss workbook for changes in taxable income.	1.0	\$750.00	\$750.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	04 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding state workbook items and ensure reconciliations tie out. (Attendees: K. Winfree, L. O'Connor)	0.7	\$750.00	\$525.00
O'Connor, Lily	Senior	04 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding state workbook items and ensure reconciliations tie out. (Attendees: K. Winfree, L. O'Connor)	0.7	\$410.00	\$287.00
O'Connor, Lily	Senior	04 Apr 2025	2024 Tax Provision Assistance	Finalize Sylvan uncertain tax position calculation specifically for Maryland.	0.3	\$410.00	\$123.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Update state taxable income calculations and net operating loss summary workbook for latest federal taxable income changes.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Update deferred reversal scheduling for latest deferred inventory changes.	2.0	\$750.00	\$1,500.00
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision outstanding items and status (Attendees: K. Winfree, D. Wagler)	1.0	\$750.00	\$750.00
Wagler, Derrick	Partner	07 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding tax provision outstanding items and status (Attendees: K. Winfree, D. Wagler)	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Finalize valuation allowance proof.	2.3	\$750.00	\$1,725.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Prepare gross up to state tax deferred tax assets due to full valuation allowance.	1.3	\$750.00	\$975.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Finalize consolidated tax journal entry which includes tax expense, tax receivable, deferred tax liability, and valuation allowance.	2.9	\$750.00	\$2,175.00
Winfree, Kelly	Senior Manager	08 Apr 2025	2024 Tax Provision Assistance	Internal discussion on final amounts and review linking issues in consolidated workbook. (Attendees: K. Winfree, L. O'Connor)	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Provision Assistance	Internal discussion on final amounts and review linking issues in consolidated workbook. (Attendees: K. Winfree, L. O'Connor)	0.5	\$410.00	\$205.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Finalize tax impact of goodwill impairment and prepare journal entry for Pet Supplies Plus and the Vitamin Shoppe.	3.1	\$750.00	\$2,325.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Prepare income tax footnote for inclusion in the consolidated financial statements.	1.8	\$750.00	\$1,350.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Draft 2024 tax review memorandum.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	09 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to Pet Supplies Plus calculations. (Attendees: K. Winfree, L. O'Connor)	0.4	\$750.00	\$300.00
O'Connor, Lily	Senior	09 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to Pet Supplies Plus calculations. (Attendees: K. Winfree, L. O'Connor)	0.4	\$410.00	\$164.00
Winfree, Kelly	Senior Manager	10 Apr 2025	2024 Tax Provision Assistance	Meeting to discuss deferred taxes adjustment for Pet Supplies Plus and Vitamin Shoppe. (Attendees: C. Lowe, S. Anwer, J. Lewis, K. Winfree)	0.2	\$750.00	\$150.00
Winfree, Kelly	Senior Manager	10 Apr 2025	2024 Tax Provision Assistance	Summarize tax workbooks for delivery to Franchise Group auditors.	2.8	\$750.00	\$2,100.00
Huynh Tho vo, Le	Staff	11 Apr 2025	2024 Tax Provision Assistance	Prepared consolidated provision workbook to include Freedom VCM activity.	2.8	\$275.00	\$770.00
Wagler, Derrick	Partner	14 Apr 2025	2024 Tax Provision Assistance	Year-end provision walkthrough meeting for Franchise Group, Inc. (Attendees: K. Winfree, D. Wagler)	3.0	\$900.00	\$2,700.00
Winfree, Kelly	Senior Manager	14 Apr 2025	2024 Tax Provision Assistance	Year-end provision walkthrough meeting for Franchise Group, Inc. (Attendees: K. Winfree, D. Wagler)	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	14 Apr 2025	2024 Tax Provision Assistance	Review questions from external auditors and compile tax information requested (intangible and goodwill proof, Sylvan gain calculation, summary of tax treatment of restructuring fees, tax treatment of lease guarantee, interest limitation supporting calculation tax treatment of reorganization items, and American Freight taxable income split).	5.0	\$750.00	\$3,750.00
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Provision Assistance	Prepared consolidated provision workbook for Freedom VCM, Inc. as parent.	1.9	\$275.00	\$522.50
Wagler, Derrick	Partner	15 Apr 2025	2024 Tax Provision Assistance	Discuss external auditor requests. (Attendees: K. Winfree, D. Wagler)	1.0	\$900.00	\$900.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Discuss external auditor requests. (Attendees: K. Winfree, D. Wagler)	1.0	\$750.00	\$750.00
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Continue to compile tax information requested from external auditor (intangible and goodwill proof, Sylvan gain calculation, summary of tax treatment of restructuring fees, tax treatment of lease guarantee, interest limitation supporting calculation tax treatment of reorganization items, and American Freight taxable income split).	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to state net operating loss workbook as it relates to the Freedom VCM, Inc. consolidated provision. (Attendees: K. Winfree, L. O'Connor)	0.8	\$750.00	\$600.00
Winfree, Kelly	Senior Manager	15 Apr 2025	2024 Tax Provision Assistance	Continue to draft tax review memorandum for Franchise Group, Inc.	4.5	\$750.00	\$3,375.00
O'Connor, Lily	Senior	15 Apr 2025	2024 Tax Provision Assistance	Internal discussion regarding updates to state net operating loss workbook as it relates to the Freedom VCM, Inc. consolidated provision. (Attendees: K. Winfree, L. O'Connor)	0.8	\$410.00	\$328.00
O'Connor, Lily	Senior	15 Apr 2025	2024 Tax Provision Assistance	Prepare Freedom VCM, Inc. net operating loss workbook for the consolidated Freedom VCM, Inc. provision.	2.8	\$410.00	\$1,148.00
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Provision Assistance	Continued to prepare consolidated provision workbook for Freedom VCM, Inc. as parent.	0.5	\$275.00	\$137.50
Wagler, Derrick	Partner	16 Apr 2025	2024 Tax Provision Assistance	Review Franchise Group consolidated year-end provision workbook.	1.2	\$900.00	\$1,080.00
O'Connor, Lily	Senior	16 Apr 2025	2024 Tax Provision Assistance	Prepare Freedom VCM, Inc. 163(j) interest limitation workbook and reconcile new interest accounts.	3.5	\$410.00	\$1,435.00
O'Connor, Lily	Senior	16 Apr 2025	2024 Tax Provision Assistance	Compile external auditor requests for 163(j) interest limitation, net operating losses, and uncertain tax positions.	1.4	\$410.00	\$574.00
Wagler, Derrick	Partner	17 Apr 2025	2024 Tax Provision Assistance	Review files compiled to be provided to external auditor.	1.0	\$900.00	\$900.00
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Provision Assistance	Finalize Freedom VCM, Inc. detailed roll of deferreds tab in consolidated workbook.	2.6	\$410.00	\$1,066.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Provision Assistance	Summarize franchise tax accounts for all entities.	0.4	\$410.00	\$164.00
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Provision Assistance	Continue to compile external auditor requests for 163(j) interest limitation, net operating losses, and uncertain tax positions.	0.6	\$410.00	\$246.00
Winfree, Kelly	Senior Manager	23 Apr 2025	2024 Tax Provision Assistance	Review and update Freedom VCM, Inc. consolidated provision workbook.	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	23 Apr 2025	2024 Tax Provision Assistance	Review and update Freedom VCM Holdings consolidated provision workbook.	4.5	\$750.00	\$3,375.00
Winfree, Kelly	Senior Manager	24 Apr 2025	2024 Tax Provision Assistance	Draft responses to follow up external auditor questions and compile information requested (Sylvan gain and worthless stock deduction)	3.0	\$750.00	\$2,250.00
O'Connor, Lily	Senior	24 Apr 2025	2024 Tax Provision Assistance	Prepare silo workbooks for Freedom entities and update consolidated workbook.	4.0	\$410.00	\$1,640.00
Misek, Nick	Senior Manager	25 Apr 2025	2024 Tax Provision Assistance	Draft tax review memorandum language regarding Sylvan sale and associated net operating losses.	0.7	\$750.00	\$525.00
Wagler, Derrick	Partner	25 Apr 2025	2024 Tax Provision Assistance	Review tax review memorandum for Franchise Group, Inc.	1.0	\$900.00	\$900.00
Winfree, Kelly	Senior Manager	25 Apr 2025	2024 Tax Provision Assistance	Update tax review memorandum for final calculations for Franchise Group, Inc.	1.0	\$750.00	\$750.00
Wagler, Derrick	Partner	28 Apr 2025	2024 Tax Provision Assistance	Provide update regarding external auditor position on worthless stock deduction. (Attendees: K. Winfree, D. Wagler)	0.3	\$900.00	\$270.00
Winfree, Kelly	Senior Manager	28 Apr 2025	2024 Tax Provision Assistance	Provide update regarding external auditor position on worthless stock deduction. (Attendees: K. Winfree, D. Wagler)	0.3	\$750.00	\$225.00
Winfree, Kelly	Senior Manager	28 Apr 2025	2024 Tax Provision Assistance	Update deferred tax rollforward and income tax footnote for change in tax treatment of worthless stock deduction for Franchise Group, Inc.	1.7	\$750.00	\$1,275.00
Winfree, Kelly	Senior Manager	29 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated tax entries for Freedom VCM, Inc.	3.0	\$750.00	\$2,250.00
Winfree, Kelly	Senior Manager	29 Apr 2025	2024 Tax Provision Assistance	Prepare consolidated tax entries for Freedom VCM Holdings, Inc.	3.0	\$750.00	\$2,250.00
				<b>Total</b>	<b>127.5</b>		<b>\$87,456.50</b>

**CARVEOUT TAX PROVISION**

<b>Name</b>	<b>Rank</b>	<b>Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Fee</b>
Sudek, Stephen	Senior Manager	02 Apr 2025	Carveout Tax Provision	Internal discussion regarding timing and preparation of Pet Supplies Plus carveout tax provision. (Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh Tho vo, L. Acosta)	0.6	\$750.00	\$450.00
Huynh Tho vo, Le	Staff	02 Apr 2025	Carveout Tax Provision	Prepare Pet Supplies Plus carveout tax provision workbook.	3.7	\$275.00	\$1,017.50
Huynh Tho vo, Le	Staff	02 Apr 2025	Carveout Tax Provision	Internal walkthrough to understand the preparation process for the Pet Supplies Plus carveout tax provision workbook. (Attendees: L. Huynh Tho vo, L. Acosta)	0.4	\$275.00	\$110.00
Huynh Tho vo, Le	Staff	02 Apr 2025	Carveout Tax Provision	Internal discussion regarding timing and preparation of Pet Supplies Plus carveout tax provision. (Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh Tho vo, L. Acosta)	0.6	\$275.00	\$165.00
Sharf, Michael	Executive Director	02 Apr 2025	Carveout Tax Provision	Internal discussion regarding timing and preparation of Pet Supplies Plus carveout tax provision. (Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh Tho vo, L. Acosta)	0.6	\$875.00	\$525.00
Acosta, Liezl	Senior	02 Apr 2025	Carveout Tax Provision	Internal walkthrough to understand the preparation process for the Pet Supplies Plus carveout tax provision workbook. (Attendees: L. Huynh Tho vo, L. Acosta)	0.4	\$410.00	\$164.00
Acosta, Liezl	Senior	02 Apr 2025	Carveout Tax Provision	Internal discussion regarding timing and preparation of Pet Supplies Plus carveout tax provision. (Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh Tho vo, L. Acosta)	0.6	\$410.00	\$246.00
Winfree, Kelly	Senior Manager	02 Apr 2025	Carveout Tax Provision	Internal discussion regarding timing and preparation of Pet Supplies Plus carveout tax provision. (Attendees: M. Sharf, S. Sudek, K. Winfree, L. Huynh Tho vo, L. Acosta)	0.6	\$750.00	\$450.00
O'Connor, Lily	Senior	02 Apr 2025	2024 Tax Provision Assistance	Prepare Pet Supplies Plus only allocation and apportionment for use in the 2024 carveout financial statements.	1.6	\$410.00	\$656.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Acosta, Liezl	Senior	03 Apr 2025	Carveout Tax Provision	Internal discussion regarding 2024 Pet Supplies Plus baseline tax provision from Franchise Group, Inc. (Attendees: S. Sudek, L. Acosta)	0.5	\$410.00	\$205.00
Huynh Tho vo, Le	Staff	03 Apr 2025	Carveout Tax Provision	Update Pet Supplies Plus carveout tax provision workbook.	3.7	\$275.00	\$1,017.50
Sudek, Stephen	Senior Manager	03 Apr 2025	Carveout Tax Provision	Internal discussion regarding 2024 Pet Supplies Plus baseline tax provision from Franchise Group, Inc. (Attendees: S. Sudek, L. Acosta)	0.5	\$750.00	\$375.00
Acosta, Liezl	Senior	04 Apr 2025	Carveout Tax Provision	Prepare deferred reversal analysis for Pet Supplies Plus tax provision.	2.5	\$410.00	\$1,025.00
Huynh Tho vo, Le	Staff	04 Apr 2025	Carveout Tax Provision	Continued to update Pet Supplies Plus carveout tax provision workbook.	4.2	\$275.00	\$1,155.00
Acosta, Liezl	Senior	07 Apr 2025	Carveout Tax Provision	Review Pet Supplies Plus carveout tax provision workbook.	4.2	\$410.00	\$1,722.00
Acosta, Liezl	Senior	07 Apr 2025	Carveout Tax Provision	Review Pet Supplies Plus deferred reversal analysis.	1.9	\$410.00	\$779.00
Acosta, Liezl	Senior	07 Apr 2025	Carveout Tax Provision	Internal discussion regarding outstanding items for Pet Supplies Plus carveout tax provision. (Attendees: L. Huynh Tho vo, L. Acosta)	0.5	\$410.00	\$205.00
Huynh Tho vo, Le	Staff	07 Apr 2025	Carveout Tax Provision	Internal discussion regarding outstanding items for Pet Supplies Plus carveout tax provision. (Attendees: L. Huynh Tho vo, L. Acosta)	0.5	\$275.00	\$137.50
Acosta, Liezl	Senior	09 Apr 2025	Carveout Tax Provision	Update Pet Supplies Plus 2024 carveout tax provision workbook for new baseline provision received from the Franchise Group consolidated provision.	2.0	\$410.00	\$820.00
Sudek, Stephen	Senior Manager	09 Apr 2025	Carveout Tax Provision	Review Pet Supplies Plus carveout tax provision workbook.	2.0	\$750.00	\$1,500.00
Sudek, Stephen	Senior Manager	10 Apr 2025	Carveout Tax Provision	Review Pet Supplies Plus carveout tax provision state bonus depreciation calculation.	1.3	\$750.00	\$975.00
Sudek, Stephen	Senior Manager	10 Apr 2025	Carveout Tax Provision	Internal discussion and review of Pet Supplies Plus carveout tax provision calculations. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.7	\$750.00	\$525.00
Winfree, Kelly	Senior Manager	10 Apr 2025	Carveout Tax Provision	Internal discussion and review of Pet Supplies Plus carveout tax provision calculations. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.7	\$750.00	\$525.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Sharf, Michael	Executive Director	10 Apr 2025	Carveout Tax Provision	Internal discussion and review of Pet Supplies Plus carveout tax provision calculations. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.7	\$875.00	\$612.50
Sudek, Stephen	Senior Manager	11 Apr 2025	Carveout Tax Provision	Continue to review Pet Supplies Plus carveout tax provision workbook.	1.4	\$750.00	\$1,050.00
Sudek, Stephen	Senior Manager	11 Apr 2025	Carveout Tax Provision	Internal discussion regarding Pet Supplies Plus carveout financial statements and impact to tax provision. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	11 Apr 2025	Carveout Tax Provision	Internal discussion regarding Pet Supplies Plus carveout financial statements and impact to tax provision. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.6	\$750.00	\$450.00
Winfree, Kelly	Senior Manager	11 Apr 2025	Carveout Tax Provision	Detail review of Pet Supplies Plus income tax footnote.	0.5	\$750.00	\$375.00
Sharf, Michael	Executive Director	11 Apr 2025	Carveout Tax Provision	Internal discussion regarding Pet Supplies Plus carveout financial statements and impact to tax provision. (Attendees: M. Sharf, K. Winfree, S. Sudek)	0.6	\$875.00	\$525.00
Winfree, Kelly	Senior Manager	16 Apr 2025	Carveout Tax Provision	Review and respond to T. Vecchioni at Pet Supplies Plus on carveout tax provision questions.	1.2	\$750.00	\$900.00
Winfree, Kelly	Senior Manager	17 Apr 2025	Carveout Tax Provision	Internal discussion regarding questions sent by T. Vecchiono at Pet Supplies Plus and next steps to update workbook. (Attendees: S. Sudek, K. Winfree)	0.8	\$750.00	\$600.00
Sudek, Stephen	Senior Manager	17 Apr 2025	Carveout Tax Provision	Internal discussion regarding questions sent by T. Vecchiono at Pet Supplies Plus and next steps to update workbook. (Attendees: S. Sudek, K. Winfree)	0.8	\$750.00	\$600.00
Sudek, Stephen	Senior Manager	18 Apr 2025	Carveout Tax Provision	Update Pet Supplies Plus carveout tax provision workbook and income tax footnote in financial statements.	1.0	\$750.00	\$750.00
				<b>Total</b>	<b>42.5</b>		<b>\$21,062.00</b>



**ROUTINE ON-CALL ASSISTANCE**

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Winfree, Kelly	Senior Manager	07 Apr 2025	Routine On-Call	Call with N. Warther at Kirkland & Ellis to discuss Franchise Group, Inc. tax refunds expected. (Attendees: D. Wagler, B. Korbitt, K. Winfree)	0.5	\$750.00	\$375.00
Wagler, Derrick	Partner	07 Apr 2025	Routine On-Call	Call with N. Warther at Kirkland & Ellis to discuss Franchise Group, Inc. tax refunds expected. (Attendees: D. Wagler, B. Korbitt, K. Winfree)	0.5	\$900.00	\$450.00
Korbitt, Brian	Partner	07 Apr 2025	Routine On-Call	Call with N. Warther at Kirkland & Ellis to discuss Franchise Group, Inc. tax refunds expected. (Attendees: D. Wagler, B. Korbitt, K. Winfree)	0.5	\$900.00	\$450.00
Hallford, Stephanie	Manager	10 Apr 2025	Routine On-Call	Review Franchise Group, Inc. account history for last 2 years and prepare Internal Revenue Service transcript request.	0.5	\$625.00	\$312.50
Hallford, Stephanie	Manager	16 Apr 2025	Routine On-Call	Review Internal Revenue Service transcripts for last 2 years and provide update on status of August 2023 tax refund.	0.8	\$625.00	\$500.00
Winfree, Kelly	Senior Manager	21 Apr 2025	Routine On-Call	Prepare March fee summary application.	4.0	\$750.00	\$3,000.00
Winfree, Kelly	Senior Manager	24 Apr 2025	Routine On-Call	Prepare March fee summary application.	4.0	\$750.00	\$3,000.00
Ritter, Jarryd	Senior Manager	28 Apr 2025	Routine On-Call	Review information shared regarding Sylvan gain calculation and state sourcing considerations.	0.5	\$750.00	\$375.00
O'Connor, Lily	Senior	28 Apr 2025	Routine On-Call	Review 2024 allocation and apportionment to determine most material states for Sylvan gain analysis.	0.3	\$410.00	\$123.00
Smith, Jess	Manager	29 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing study. (Attendees: J. Smith, J. Ritter)	0.4	\$625.00	\$250.00
Ritter, Jarryd	Senior Manager	29 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing study. (Attendees: J. Smith, J. Ritter)	0.4	\$750.00	\$300.00
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	Set up Sylvan gain sourcing calculation including research tabs.	0.4	\$625.00	\$250.00
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	Verify existing research for Maryland, Florida, California, Georgia, Missouri, Michigan, Indiana, Virginia, North Carolina, and Tennessee.	1.8	\$625.00	\$1,125.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fee
Smith, Jess	Manager	30 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing questions and expected deliverable. (Attendees: J. Smith, J. Ritter)	1.0	\$625.00	\$625.00
Ritter, Jarryd	Senior Manager	30 Apr 2025	Routine On-Call	Internal discussion regarding Sylvan state sourcing questions and expected deliverable. (Attendees: J. Smith, J. Ritter)	1.0	\$750.00	\$750.00
				<b>Total</b>	<b>16.6</b>		<b>\$11,885.50</b>

**VECTOR TAX DEPRECIATION**

Name	Rank	Transaction Date	Project Category	Description	Hours
Clements, Dustin	Executive Director	01 Apr 2025	Vector Tax Depreciation	Review combined all entity depreciation and amortization summary report.	0.5
Ko, Lucy	Senior	01 Apr 2025	Vector Tax Depreciation	Prepare Franchise Group New Holdco 2023 second short period and 2024 full year tax depreciation detail reports.	1.5
Kearl, Logan Luster	Staff	01 Apr 2025	Vector Tax Depreciation	Updates to all entity 2024 tax depreciation reports.	2.6
Larsen, Aaron	Manager	01 Apr 2025	Vector Tax Depreciation	Review Franchise Group New Holdco 2023 second short period and 2024 full year tax depreciation detail reports.	0.3
Kearl, Logan Luster	Staff	02 Apr 2025	Vector Tax Depreciation	Continued updates to all entity 2024 tax depreciation reports.	1.2
Ko, Lucy	Senior	03 Apr 2025	Vector Tax Depreciation	Prepare 2024 all entity 40 year forecast reports.	0.5
Kearl, Logan Luster	Staff	03 Apr 2025	Vector Tax Depreciation	Continued updates to all entity 2024 tax depreciation reports.	3.2
Ko, Lucy	Senior	04 Apr 2025	Vector Tax Depreciation	Continue to prepare 2024 all entity forecast reports.	1.0
Clements, Dustin	Executive Director	08 Apr 2025	Vector Tax Depreciation	Internal discussion regarding 2024 tax depreciation status and expected updates. (Attendees: D. Clements, A. Larsen)	0.5
Larsen, Aaron	Manager	08 Apr 2025	Vector Tax Depreciation	Internal discussion regarding 2024 tax depreciation status and expected updates. (Attendees: D. Clements, A. Larsen)	0.5
Larsen, Aaron	Manager	30 Apr 2025	Vector Tax Depreciation	Review Buddy's tax depreciation report for new rent-to-own analysis.	1.0
Kearl, Logan Luster	Staff	30 Apr 2025	Vector Tax Depreciation	Prepare updated Buddy's tax depreciation report for new rent-to-own analysis.	3.2
				<b>Total</b>	<b>16.0</b>

**Total Fixed Fees Sought for Vector Tax Depreciation Services During the Fee Period: \$1,000 (\$25,000 previously requested in February)**

**2024 TAX COMPLIANCE (FIXED FEE)**

Name	Rank	Date	Project Category	Description	Hours
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Maryland state extensions for Educate, Inc and Franchise Group Inc.	0.3
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 District of Columbia state extension for Franchise Group, Inc and Affiliates.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 New York state extension for Franchise Group, Inc and Affiliates.	0.5
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Rhode Island state extension for Franchise Group, Inc and Affiliates.	0.3
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Florida state extensions for Educate, Inc and Franchise Group Inc.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Alabama state extensions for Educate, Inc and Franchise Group Inc.	0.4
Huynh Tho vo, Le	Staff	07 Apr 2025	2024 Tax Compliance	Prepared 12/28/2024 Texas state extension for Franchise Group, Inc and Affiliates.	0.5
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Boone County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Elizabethtown, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Bowling Green, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Florence, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Kenton County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Board of Education city return for Lexington-Fayette, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Urban city return for Lexington-Fayette, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Louisville, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Warren County, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Owensboro, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Paducah, Kentucky to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Grand Rapids, Michigan to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Walker, Michigan to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Kansas City, Missouri to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for St Louis, Missouri to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for New York City, New York to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year Municipal Net profit return for all Ohio Cities to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year MET-BIT city return for Portland, Oregon to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Portland, Oregon to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of prior year city return for Philadelphia, Pennsylvania to confirm tax liability is based on gross receipts or net income to determine tax due on 2024 extensions. Confirmed the expected amount due to the tracker.	0.3
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the City of Elizabethtown, Kentucky for Franchise Group, Inc.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the City of Owensboro, Kentucky for Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for Kenton County, Kentucky for Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under American Freight Management Company, Limited Liability Company.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under American Freight Outlet Stores, Limited Liability Company.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under American Freight, Limited Liability Company.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Vitamin Shoppe Industries, Limited Liability Company	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Pet Supplies Plus Franchising, Limited Liability Company.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Pet Supplies Plus Midco, Limited Liability Company.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Pet Supplies Plus Service Newco, Limited Liability Company	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Pet Supplies Plus Stores, Limited Liability Company	0.1

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Vitamin Shoppe Procurement Services, Limited Liability Company.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the California Limited Liability Company filing under Vitamin Shoppe Florida, Limited Liability Company.	0.1
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the Alabama Business Privilege Tax Filing under Educate, Inc.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the Alabama Business Privilege Tax Filing under Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	07 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the Oregon Commercial Activity Tax Filing under Franchise Group, Inc.	0.2
Winfree, Kelly	Senior Manager	07 Apr 2025	2024 Tax Compliance	Review and sign extensions for Kenton County and Oregon Commercial Activity Tax.	0.4
Huynh Tho vo, Le	Staff	08 Apr 2025	2024 Tax Compliance	Prepared Franchise Group, Inc. separate and consolidated and Educate, Inc. extension summaries for tax year 12/28/2024 extensions.	1.2
Huynh Tho vo, Le	Staff	08 Apr 2025	2024 Tax Compliance	Password protect all tax year 12/28/2024 extensions for Franchise Group, Inc. and Educate, Inc.	0.6
Huynh Tho vo, Le	Staff	08 Apr 2025	2024 Tax Compliance	Drafted email communication with extension instructions.	0.7
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Draft email with all 12/28/2024 extension vouchers with payments due and next steps for filing.	0.7
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Draft email with all 12/28/2024 extension vouchers with no payments due and next steps for filing.	0.7
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Boone County, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Bowling Green, Kentucky under entity Franchise Group, Inc.	0.2



Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Florence, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Lexington Fayette, Kentucky (Board of Education filing) under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Lexington Fayette, Kentucky (Urban filing) under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Louisville, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Warren County, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Paducah, Kentucky under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Grand Rapids, Michigan under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Walker, Michigan under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of St. Louis, Missouri under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Kansas City, Missouri under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of New York City, New York under entity Franchise Group, Inc.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the city of Philadelphia, Pennsylvania under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Florida under entity Educate, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Maryland under entity Educate, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Florida under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Maryland under entity Franchise Group, Inc.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Connecticut under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Michigan under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of New Jersey under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of New York under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Rhode Island under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the state of Texas under entity Franchise Group, Inc and Affiliates.	0.2
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review of final extension voucher prepared for the 12/28/2024 tax year for the federal filing under Freedom VCM Interco Holdings Inc and Subsidiaries.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	08 Apr 2025	2024 Tax Compliance	Review nexus for Washington DC business filing.	0.5
Winfrey, Kelly	Senior Manager	08 Apr 2025	2024 Tax Compliance	Review and sign extension for Louisville, Kentucky.	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Freedom VCM Interco Holdings, Inc. & Subs Federal extension.	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates Connecticut extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates District of Columbia extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New Jersey extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New York extension	0.5
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates New York city extension	0.4
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Affiliates Rhode Island extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc Louisville extension	0.2
Huynh Tho vo, Le	Staff	10 Apr 2025	2024 Tax Compliance	Created city extension electronic file for 12/28/2024 Franchise Group, Inc Kansas city extension	0.2
O'Connor, Lily	Senior	10 Apr 2025	2024 Tax Compliance	Review Maryland tax claim and summarize tax returns to support no claim expected.	0.5
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Educate Inc Florida extensions	0.6
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Created state extension electronic file for 12/28/2024 Franchise Group, Inc and Educate Inc Maryland extensions	0.6
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Cleared electronic filing rejection for 12/28/2024 Franchise Group, Inc New York City extension.	0.8
Huynh Tho vo, Le	Staff	14 Apr 2025	2024 Tax Compliance	Cleared electronic filing rejection for 12/28/2024 Franchise Group, Inc Kansas city extension.	0.8

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	American Freight state apportionment review for sourcing analysis.	0.5
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Florida under entity Educate, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Maryland under entity Educate, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Florida under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Maryland under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Connecticut under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the District of Columbia under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of New Jersey under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2

Name	Rank	Date	Project Category	Description	Hours
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of New York under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Rhode Island under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the state of Texas under entity Franchise Group, Inc and Affiliates, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.2
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the federal filing under Freedom VCM Interco Holdings, Inc and Subsidiaries, including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the city of Louisville Kentucky under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the city of Kansas City Missouri under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the city of New York City, New York under entity Franchise Group, Inc., including electronic filing submission of voucher through ONESOURCE Income Tax software.	0.1
O'Connor, Lily	Senior	14 Apr 2025	2024 Tax Compliance	Final review of extension electronic file prepared for the 12/28/2024 tax year for the city of Philadelphia, Pennsylvania under entity Franchise Group, Inc., including electronic filing	0.1

Name	Rank	Date	Project Category	Description	Hours
				submission of voucher through ONESOURCE Income Tax software.	
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Electronically file 12/28/2024 Franchise Group, Inc. and Educate, Inc. Maryland extensions and clear electronic filing rejection for this state extension.	1.1
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Clear electronic filing rejection for 12/28/2024 Franchise Group, Inc and Affiliates District of Columbia extension.	0.6
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance tracker for all extension payment amounts.	0.4
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance trackers for filed extensions.	0.1
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance trackers for special filing requirement states.	0.2
Huynh Tho vo, Le	Staff	15 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 Tax Compliance trackers for final due dates and method of filing.	0.3
Winfree, Kelly	Senior Manager	16 Apr 2025	2024 Tax Compliance	Prepare list of items to update for 2024 tax return preparation.	2.0
O'Connor, Lily	Senior	17 Apr 2025	2024 Tax Compliance	City apportionment review for the Vitamin Shoppe and American Freight.	3.1
Huynh Tho vo, Le	Staff	28 Apr 2025	2024 Tax Compliance	Updated 12/28/2024 state allocation and apportionment workbooks to prepare for import to ONESOURCE software.	1.8
Doherty, Julia	Senior	29 Apr 2025	2024 Tax Compliance	Prepare trial balance coding for Franchise Group, Inc.	1.2
Winfree, Kelly	Senior Manager	29 Apr 2025	2024 Tax Compliance	Prepare workplan for 2024 tax compliance.	2.0

Name	Rank	Date	Project Category	Description	Hours
Huynh Tho vo, Le	Staff	30 Apr 2025	2024 Tax Compliance	Prepared all legal entity taxable income workbooks (Educate Inc, Franchise Group Inc, Pet Supplies Plus, American Freight, Buddy's, Freedom VCM, Vitamin Shoppe, VCM Receivables, VCM Interco) for 12/28/2024 tax return calculations.	1.8
O'Connor, Lily	Senior	30 Apr 2025	2024 Tax Compliance	Finalize American Freight trial balance breakout and coding between short periods.	1.6
O'Connor, Lily	Senior	30 Apr 2025	2024 Tax Compliance	Internal discussion regarding tasks to be completed for 2024 tax compliance. (Attendees: K. Winfree, L. O'Connor)	1.0
Winfree, Kelly	Senior Manager	30 Apr 2025	2024 Tax Compliance	Internal discussion regarding tasks to be completed for 2024 tax compliance. (Attendees: K. Winfree, L. O'Connor)	1.0
				<b>Total</b>	<b>44.8</b>

**Total Fixed Fees Sought for 2024 Tax Compliance Services During the Fee Period: \$50,000.00**

**PREPARATION OF FEE APPLICATIONS**

<b>Name</b>	<b>Rank</b>	<b>Transaction Date</b>	<b>Project Category</b>	<b>Description</b>	<b>Hours</b>	<b>Hourly Rate</b>	<b>Total Fees</b>
Ingram, Connie J.	Manager	10 Apr 2025	Preparation of Fee Applications	Follow-up with team on Third Monthly (covering 2/1/25 thru 2/28/25) comments sent to team.	1.0	\$470.00	\$470.00
Ingram, Connie J.	Manager	14 Apr 2025	Preparation of Fee Applications	Review corrections from Third Monthly (covering 2/1/25 thru 2/28/25); prepare February fee statement and send to partner for approval.	2.1	\$470.00	\$987.00
Ingram, Connie J.	Manager	24 Apr 2025	Preparation of Fee Applications	Finalize Third Monthly (covering 2/1/25 thru 2/28/25), and forward to debtor's counsel.	0.9	\$470.00	\$423.00
Ingram, Connie J.	Manager	24 Apr 2025	Preparation of Fee Applications	Review Fourth Monthly (covering 3/1/25 thru 3/31/25) fee schedule.	3.8	\$470.00	\$1,786.00
Ingram, Connie J.	Manager	25 Apr 2025	Preparation of Fee Applications	Finalize review of Fourth Monthly (covering 3/1/25 thru 3/31/25) fee schedule and send comments to team.	4.2	\$470.00	\$1,974.00
<b>Total</b>					<b>12.0</b>		<b>\$5,640.00</b>